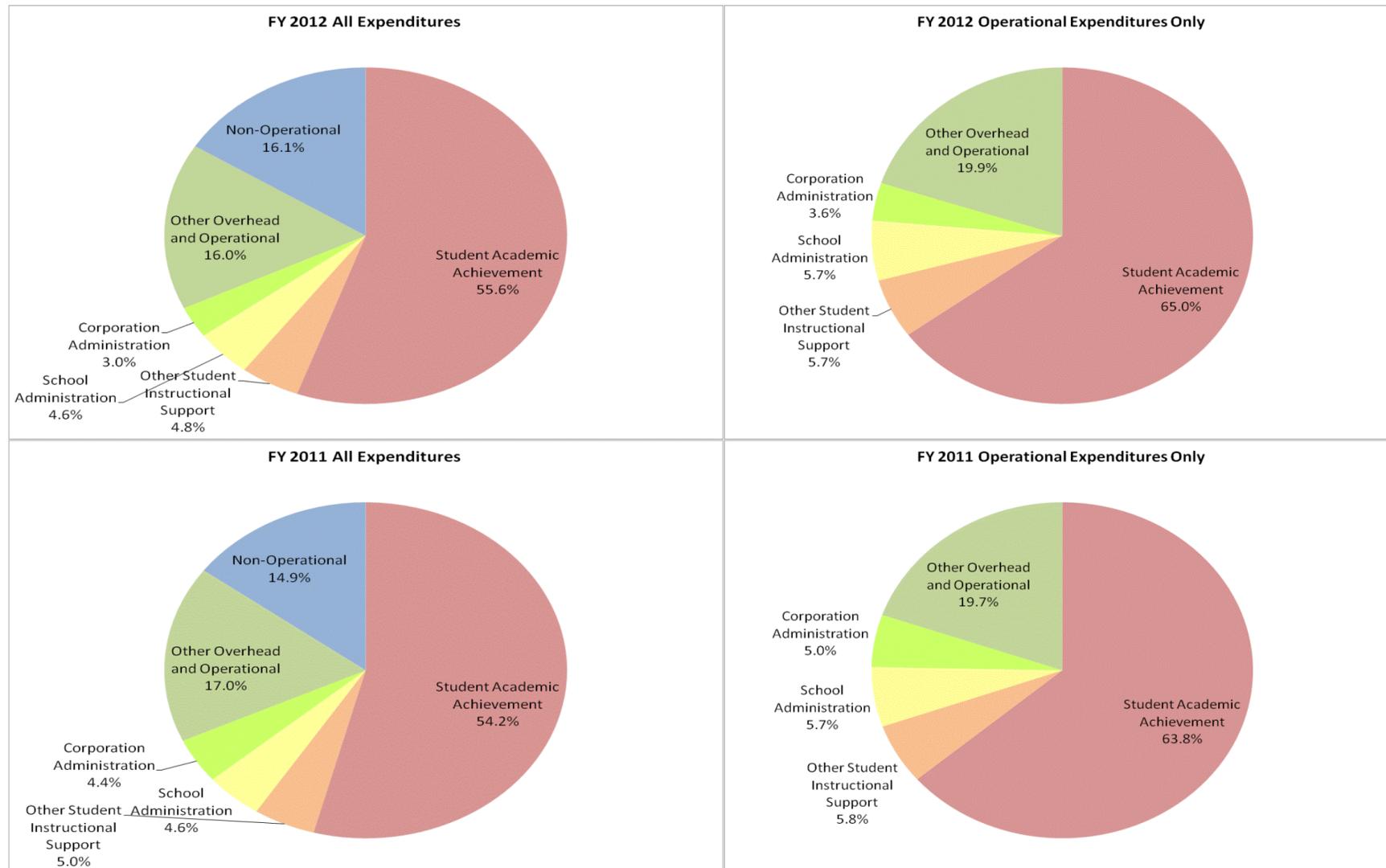


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Elkhart Community Schools (2305)**

Elkhart Community Schools (2305)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$85,982,880	57.8%	\$82,050,245	47.3%	\$81,389,072	54.2%	\$85,722,646	55.6%
Student Instructional Support	\$13,021,995	8.8%	\$13,684,675	7.9%	\$14,388,706	9.6%	\$14,421,382	9.3%
Overhead and Operational Nonoperational	\$28,692,141	19.3%	\$50,505,234	29.1%	\$32,083,688	21.4%	\$29,342,947	19.0%
Nonoperational	\$21,037,423	14.1%	\$27,334,456	15.7%	\$22,349,723	14.9%	\$24,818,400	16.1%
<b>Grand Total</b>	<b>\$148,734,439</b>		<b>\$173,574,610</b>		<b>\$150,211,188</b>		<b>\$154,305,375</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	66.6%	55.2%	63.8%	64.9%



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Elkhart Community Schools (2305)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$170,527	\$1,491,528	\$1,447,323	\$1,649,647	> 500%	11%	14%
	11100 Regular Programs; Elementary	\$18,321,300	\$28,349,554	\$27,349,450	\$27,379,235	49%	-3%	0%
	11200 Regular Programs; Middle/Junior High	\$5,549,629	\$7,729,198	\$7,181,396	\$7,269,359	31%	-6%	1%
	11300 Regular Programs; High School	\$9,147,784	\$13,129,954	\$13,177,032	\$13,141,079	44%	0%	0%
	11410 Vocational Education; Agriculture A	\$26,597	\$21,886	\$15,696	\$22,167	-17%	1%	41%
	11440 Vocational Education; Health Occupations	\$41,047	\$28,923	\$26,266	\$33,776	-18%	17%	29%
	11460 Vocational Education; Occupational Home Economics	\$31,464	\$28,892	\$39,129	\$40,943	30%	42%	5%
	11470 Vocational Education; Business Education	\$3,648	\$2,880	\$3,703	\$5,834	60%	103%	58%
	11480 Vocational Education; Industrial Education A	\$135,044	\$108,011	\$127,008	\$123,335	-9%	14%	-3%
	11490 Vocational Education; Industrial Education B	\$19,133	\$15,892	\$14,277	\$20,366	6%	28%	43%
	11510 Vocational Education; Cooperative Education	\$2,178,103	\$3,087,369	\$3,060,017	\$3,032,724	39%	-2%	-1%
	11590 Other Vocational Education Programs	\$46,547	\$57,862	\$59,752	\$73,379	58%	27%	23%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$62,000	\$0	\$0	\$0	-100%		
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$34,688	\$71,573	\$75,348	\$71,542	106%	0%	-5%
	11630 Regular Programs; Alternative Education Programs; High School	\$730,917	\$1,290,855	\$1,363,759	\$1,564,386	114%	21%	15%
	11910 Other Regular Programs; Competency Testing	\$2,473,357	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$286,884	\$0	\$0	\$0	-100%		
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$504,608	\$422,735	\$678,556		34%	61%
	12210 Mental Disabilities; Mild Mental Disabilities	\$1,809,704	\$2,751,395	\$2,814,699	\$2,776,610	53%	1%	-1%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$623,913	\$954,163	\$908,333	\$870,340	39%	-9%	-4%
	12230 Mental Disabilities; Severe Mental Disabilities	\$484,041	\$663,006	\$710,190	\$638,716	32%	-4%	-10%
	12320 Physical Impairment; Multiple Disabilities	\$535,782	\$903,826	\$887,566	\$865,424	62%	-4%	-2%
	12350 Physical Impairment; Homebound	\$193,488	\$438,105	\$393,667	\$299,673	55%	-32%	-24%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$1,364,848	\$2,138,587	\$2,284,665	\$2,105,126	54%	-2%	-8%
	12510 Culturally Different; Communication Disorders	\$1,226,446	\$0	\$0	\$0	-100%		
	12520 Culturally Different; Compensatory	\$147,542	\$2,047,056	\$1,860,206	\$1,903,446	> 500%	-7%	2%
	12610 Learning Disability	\$1,807,015	\$2,753,953	\$2,862,789	\$2,848,843	58%	3%	0%
	12710 Equal Opportunity At Risk	\$437,317	\$761,941	\$777,808	\$842,590	93%	11%	8%
	12810 Special Education Preschool	\$594,181	\$947,664	\$1,017,875	\$940,780	58%	-1%	-8%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$390,879	\$683,198	\$651,357	\$667,992	71%	-2%	3%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$156,890	\$316,451	\$452,282	\$446,876	185%	41%	-1%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$972,983	\$1,388,878	\$1,051,176	\$1,008,211	4%	-27%	-4%
	14100 Summer School Programs; Elementary	\$282,046	\$143,106	\$19,829	\$15,253	-95%	-89%	-23%
	14200 Summer School Programs; Middle/Junior High School	\$132,319	\$63,249	\$7,748	\$28,113	-79%	-56%	263%
	14300 Summer School Programs; High School	\$323,875	\$420,834	\$350,044	\$367,642	14%	-13%	5%
	15100 Enrichment Programs; Non-Credit	\$0	\$10,074	\$0	\$0		-100%	
	16100 Remediation Testing	\$10,301	\$82,407	\$17,995	\$28,990	181%	-65%	61%
	16200 Preventive Remediation	\$619,795	\$975	\$119,919	\$105,768	-83%	> 500%	-12%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$30,498	\$161,807			431%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$1,714,112	\$1,552,437	\$1,303,389	\$1,687,983	-2%	9%	30%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$315,295	\$528,592	\$257,333	\$657,975	109%	24%	156%
	22110 Improvement of Instruction; Service Area Direction	\$2,049,359	\$4,931,692	\$3,595,854	\$3,786,097	85%	-23%	5%
	22210 Library/Media Services; Service Area Direction	\$61,394	\$98,632	\$99,666	\$98,302	60%	0%	-1%
	22220 Library/Media Services; School Library	\$488,013	\$634,577	\$609,415	\$596,988	22%	-6%	-2%
	22230 Library/Media Services; Audiovisual	\$113,272	\$139,237	\$149,571	\$138,764	23%	0%	-7%
	22240 Library/Media Services; Educational Television	\$15,569	\$15,566	\$11,294	\$12,041	-23%	-23%	7%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$7,176	\$0			-100%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$7,040	\$0			-100%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$68,997			
	22360 Instruction, Related Technology; Network Support	\$3,176,357	\$0	\$202,266	\$138,448	-96%		-32%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$2,394,505	\$4,430,316			85%
	22400 Academic Student Assessment	\$0	\$213,644	\$216,433	\$216,501		1%	0%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,488,174	\$478,101	\$905,629	\$1,818,789	22%	280%	101%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$65,061	\$10,444	\$9,606	\$0	-100%	-100%	-100%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$59,471	\$38,361	\$42,916		-28%	12%
	26497 2007 Account Code - Teachers Retirement Fund	\$3,317,506	\$0	\$0	\$0			

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Elkhart Community Schools (2305)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement Total</b>		<b>\$64,176,146</b>	<b>\$82,050,245</b>	<b>\$81,389,072</b>	<b>\$85,722,646</b>	<b>34%</b>	<b>4%</b>	<b>5%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$264,011	\$394,637	\$394,841	\$370,049	40%	-6%	-6%
	21120 Attendance and Social Work Services; Attendance Services	\$202,857	\$142,628	\$118,036	\$118,174	-42%	-17%	0%
	21130 Attendance and Social Work Services; Social Work Services	\$118,058	\$161,963	\$166,564	\$166,239	41%	3%	0%
	21220 Guidance Services; Counseling Services	\$1,599,386	\$2,169,044	\$2,124,939	\$2,125,465	33%	-2%	0%
	21250 Guidance Services; Records Maintenance	\$2,774	\$1,768	\$2,687	\$1,962	-29%	11%	-27%
	21340 Health Services; Nurse Services	\$590,453	\$905,214	\$901,556	\$868,563	47%	-4%	-4%
	21420 Psychological Testing	\$472,461	\$692,971	\$663,557	\$760,236	61%	10%	15%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$750,540	\$1,161,656	\$1,185,304	\$1,191,538	59%	3%	1%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$6,500	\$0			-100%
	21810 Special Education Administration; Service Area Direction	\$411,151	\$242,036	\$1,430,291	\$1,283,279	212%	430%	-10%
	21890 Special Education Administration; Other Special Education Administration	\$246,137	\$465,702	\$462,265	\$464,973	89%	0%	1%
	24100 Office of The Principal	\$4,550,236	\$7,347,057	\$6,932,166	\$7,070,904	55%	-4%	2%
<b>Student Instructional Support Total</b>		<b>\$9,208,065</b>	<b>\$13,684,675</b>	<b>\$14,388,706</b>	<b>\$14,421,382</b>	<b>57%</b>	<b>5%</b>	<b>0%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$0	\$81,010	\$56,812	\$61,144		-25%	8%
	23120 Board of Education; Service Area Assistants	\$28,652	\$0	\$0	\$0	-100%		
	23150 Board of Education; Legal Services	\$63,575	\$116,691	\$23,031	\$49,244	-23%	-58%	114%
	23160 Board of Education; Promotion Expenses	\$12,040	\$8,728	\$8,482	\$12,466	4%	43%	47%
	23190 Board of Education; Other Governing Body Services	\$88,940	\$27,595	\$21,944	\$25,813	-71%	-6%	18%
	23210 Executive Administration; Office of The Superintendent	\$505,959	\$554,736	\$487,327	\$586,193	16%	6%	20%
	23230 Executive Administration; Staff Relations and Negotiations	\$95,501	\$139,113	\$132,580	\$136,360	43%	-2%	3%
	25110 Fiscal Services; Office of The Business Manager	\$565,965	\$1,058,293	\$911,227	\$886,471	57%	-16%	-3%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$1,003	\$270,912	\$266,632	\$264,031	> 500%	-3%	-1%
	25150 Fiscal Services; Payroll Services	\$0	\$207,015	\$191,296	\$197,402		-5%	3%
	25160 Fiscal Services; Financial Accounting	\$0	\$114,143	\$115,024	\$114,835		1%	0%
	25191 Other Fiscal Services; Refund of Revenue	\$770,711	\$427,527	\$580,944	\$235,636	-69%	-45%	-59%
	25192 Other Fiscal Services; Petty Cash	\$0	\$1,000	\$2,000	\$1,000		0%	-50%
	25193 Other Fiscal Services; Printed Forms	\$47,995	\$868	\$9,703	\$682	-99%	-21%	-93%
	25195 Other Fiscal Services; Bank Account Service Charge	\$11,007	\$8,588	\$14,545	\$13,593	23%	58%	-7%
	25196 Other Fiscal Services; Cash Change	\$0	\$4,600	\$4,250	\$4,250		-8%	0%
	25199 Other Fiscal Services; Other	\$1,068,415	\$551,226	\$741,904	\$0	-100%	-100%	-100%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$318,593	\$31,637	\$104,717	\$23,228	-93%	-27%	-78%
	25300 Printing, Publishing, and Duplicating Services	\$0	\$12,929	\$22,546	\$22,843		77%	1%
	25600 Public Information Services	\$92,450	\$138,804	\$139,619	\$160,236	73%	15%	15%
	25710 Personnel Services; Supervision of Personnel Services	\$9,466	\$135,926	\$124,498	\$126,242	> 500%	-7%	1%
	25720 Personnel Services; Recruitment and Placement	\$293,541	\$0	\$0	\$0	-100%		
	25730 Personnel Services; Personnel Services	\$0	\$264,828	\$227,608	\$216,501		-18%	-5%
	25750 Personnel Services; Health Services	\$34,610	\$16,139,336	\$40,954	\$67,302	94%	-100%	64%
	25810 Administrative Technology Services; Technology Services Supervision And Administrati	\$0	\$475,712	\$119,545	\$117,879		-75%	-1%
	25850 Administrative Technology Services; Network Support	\$0	\$3,018,229	\$820,597	\$595,543		-80%	-27%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$517,463	\$53,604			-90%
	25890 Other Technology Services	\$94,955	\$0	\$0	\$0	-100%		
	25990 Other Support Services, Central	\$0	\$0	\$879,207	\$686,884			-22%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$95,551	\$186,574	\$2,514,429	\$6,038,681	> 500%	> 500%	140%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$7,981,096	\$10,398,695	\$6,272,220	\$2,795,019	-65%	-73%	-55%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$27,971	\$77,225	\$31,809	\$65,012	132%	-16%	104%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$818,779	\$948,734	\$893,860	\$882,292	8%	-7%	-1%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,190	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$44,378	\$119,636	\$47,607	\$66,878	51%	-44%	40%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$810			
	26700 Operation and Maintenance of Plant Services; Insurance	\$431,420	\$546,213	\$416,510	\$427,491	-1%	-22%	3%
	27010 Student Transportation; Service Area Direction	\$369,117	\$627,568	\$577,662	\$627,542	70%	0%	9%
	27100 Student Transportation; Vehicle Operation	\$2,595,740	\$4,363,190	\$3,764,248	\$3,852,575	48%	-12%	2%
	27200 Student Transportation; Monitoring Services	\$236,514	\$423,120	\$346,687	\$347,690	47%	-18%	0%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,296,712	\$1,518,001	\$1,955,476	\$2,048,006	58%	35%	5%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Elkhart Community Schools (2305)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	27400 Student Transportation; Purchase of School Buses	\$977,785	\$1,234,134	\$1,414,816	\$50	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$86,755	\$112,856	\$241,771	\$146,028	68%	29%	-40%
	27700 Student Transportation; Contracted Transportation Services	\$5,835	\$18,020	\$28,215	\$26,518	354%	47%	-6%
	27900 Student Transportation; Other Student Transportation Services	\$133,868	\$278,134	\$178,876	\$144,344	8%	-48%	-19%
	31100 Food Services Operations; Service Area Direction	\$97,438	\$174,150	\$218,548	\$237,656	144%	36%	9%
	31200 Food Services Operations; Food Preparation and Dispensing	\$3,993,798	\$2,202,397	\$2,512,638	\$2,497,553	-37%	13%	-1%
	31300 Food Services Operations; Food Delivery	\$101,353	\$185,096	\$213,736	\$240,885	138%	30%	13%
	31400 Food Services Operations; Food Purchases	\$0	\$3,302,045	\$3,874,676	\$4,232,463		28%	9%
	31900 Other Food Services	\$0	\$0	\$15,450	\$6,073			-61%
<b>Overhead and Operational Total</b>		<b>\$23,399,676</b>	<b>\$50,505,234</b>	<b>\$32,083,688</b>	<b>\$29,342,947</b>	<b>25%</b>	<b>-42%</b>	<b>-9%</b>
<b>Nonoperational</b>								
	33300 Civic Services	\$211,630	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$162,530	\$668,145	\$713,390	\$238,772	47%	-64%	-67%
	33910 High School Band Uniforms	\$0	\$6,332	\$0	\$0		-100%	
	33930 Latch Key Kid Program	\$106,693	\$0	\$0	\$0	-100%		
	33940 Child Care Services	\$0	\$483,181	\$424,869	\$448,420		-7%	6%
	33990 Other Community Services; Other	\$266,054	\$546,329	\$599,675	\$702,134	164%	29%	17%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$369,594	\$10,080	\$0	\$0	-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$506,207	\$279,457	\$585,638	\$1,190,413	135%	326%	103%
	45100 Building Acquisition, Construction and Improvements	\$2,954,123	\$2,331,537	\$1,179,351	\$2,589,085	-12%	11%	120%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$75,384	\$80,291			7%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$267,173	\$0	\$0		-100%	
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$6,990	\$15,474	\$22,512		222%	45%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,252,328	\$1,253,922	\$783,748	\$396,716	-68%	-68%	-49%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$910,709	\$504,002	\$216,508	\$540,722	-41%	7%	150%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$316,308	\$274,374	\$199,869	\$61,910	-80%	-77%	-69%
	51100 Debt Services; Principal on Debt; Bonds	\$1,525,600	\$2,480,000	\$2,255,000	\$2,090,000	37%	-16%	-7%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appri	\$0	\$288,384	\$0	\$0		-100%	
	52100 Debt Services; Interest on Debt; Bonds	\$219,279	\$3,401,190	\$2,076,289	\$1,871,351	> 500%	-45%	-10%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$520,705	\$708,793	\$0	\$0	-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$11,192,000	\$8,815,000	\$8,770,000	\$10,705,000	-4%	21%	22%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$4,687,000	\$4,067,150	\$3,529,450		-25%	-13%
	54200 Common School Fund; Principal	\$228,673	\$313,035	\$377,525	\$342,553	50%	9%	-9%
	54250 Common School Fund; Interest	\$0	\$9,531	\$9,854	\$9,070		-5%	-8%
<b>Nonoperational Total</b>		<b>\$20,742,433</b>	<b>\$27,334,456</b>	<b>\$22,349,723</b>	<b>\$24,818,400</b>	<b>20%</b>	<b>-9%</b>	<b>11%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$1,672,931	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$4,967,790	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$487,163	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$22,608,352	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$94,423	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$1,377,459	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$31,208,119</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			